

### ABSTRACT

Multiphoton absorption is generated, so as to form a part which is intended to be cut 9 due to a molten processed region 13 within a silicon wafer 11, and then an adhesive sheet 20 bonded to the silicon wafer 11 is expanded. This cuts the silicon wafer 11 along the part which is intended to be cut 9 with a high precision into semiconductor chips 25. Here, opposing cut sections 25a, 25a of neighboring semiconductor chips 25, 25 are separated from each other from their close contact state, whereby a die-bonding resin layer 23 is also cut along the part which is intended to be cut 9. Therefore, the silicon wafer 11 and die-bonding resin layer 23 can be cut much more efficiently than in the case where the silicon wafer 11 and die-bonding resin layer 23 are cut with a blade without cutting a base 21.